

**Amendments to the Specification**

Please replace Paragraph [0009] as follows:

[0009] Figure 3 is a perspective view of a second embodiment of a bumper beam of the present invention;

Please replace Paragraph [0010] as follows:

[0010] Figure 4 is a cross-sectional view of the second embodiment of the bumper beam of the present invention taken along the line 4-4 of Figure 3; and

After Paragraph [0010], please insert the following:

Figure 5 is a cross-sectional view of an alternate embodiment of the bumper beam of Figure 2 in which the first portion has a different thickness than the second portion.

Please replace Paragraph [0013] as follows:

[0013] In addition, the first material can be of a different gauge than the second material. For example, the first material of the first portion 12 can have a lesser thickness than the second material of the second portion 14 because the first material comprises a higher strength material than the second material, as shown in Figure 5. In contrast, if the second material has a higher strength than the first material, then the second material may have a lesser thickness than the first material.